

Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st July 2018 and ending on 30th September 2018, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086 TCA 1997.

The total number of settlements published is 65. The total value of these settlements is €12,950,935.75. Where a taxpayer has failed to pay or failed to enter into an arrangement to pay the full amount of the settlement, the amount unpaid as at 30th September 2018 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E (1) of the Taxes Consolidation Act 1997, where the settlement amount is less than the relevant threshold, currently €35,000, or where the amount of fine or other penalty does not exceed 15% of the amount of tax.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Amount unpaid at 30th September 2018
ABBOTT, PATRICK JOSEPH	34 ARD NA GREINE, TULLAMORE,	CO. OFFALY.	PLASTERER.	€866,858.00	€334,475.00	€650,144.00	€1,851,477.00	Revenue Audit Case. Non-declaration of VAT.	€1,851,477.00
ATAXIA IRELAND	4 LEOPARDSTOWN BUSINESS CENTRE, BALLYOGAN AVENUE,	DUBLIN 18.	CHARITY.	€31,818.00	€10,860.00	€7,017.00	€49,695.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	€49,695.00
B&D FUELS LIMITED	THE OLD CREAMERY, MUCKALEE,	CO. KILKENNY.	SOLID FUEL SUPPLIER T/A JARROW FUELS.	€44,075.00	€8,191.00	€9,829.00	€62,095.00	Revenue Investigation Case. Under-declaration of VAT.	
BALLYLIFFIN ROCK CRYSTAL SPA LIMITED	37 CEDAR GROVE, CARNDONAGH,	CO. DONEGAL.	BEAUTY SPA TREATMENTS PROVIDER.	€23,274.00	€8,576.00	€6,982.00	€38,832.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€27,770.13
BLUE SKY SOLUTIONS LIMITED	6 PEMBROKE PARK, BALLSBRIDGE,	DUBLIN 4.	HEALTH SERVICES PROVIDER.	€23,505.14	€13,186.83	€5,820.00	€42,511.97	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
BOLGER, THOMAS	14 LABURNAM DRIVE, TERMON ABBEY, DROGHEDA,	CO. LOUTH.	COURIER.	€43,109.84	€11,610.62	€12,932.94	€67,653.40	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€61,349.40
BOURKE, CORMICK	CARROWMORE LACKEN, BALLINA,	CO. MAYO.	AGRICULTURAL CONTRACTOR.	€33,367.00	€8,206.00	€9,778.00	€51,351.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
BURKE, ALAN	KILLYBEGGS ROAD, CLANE,	CO. KILDARE.	COMPANY DIRECTOR/LANDLORD.	€31,025.72	€7,863.94	€9,613.81	€48,503.47	Revenue Audit Case. Under-declaration of Income Tax.	
CALLANAN, BRID	3 THE MEWS, AHERLA,	CO. CORK.	LANDLORD.	€22,459.00	€7,157.00	€16,844.00	€46,460.00	Revenue Enquiry Case. Non-declaration of Income Tax.	
CASEY, MIRIAM	17 STRADBROOK LAWN, BLACKROCK,	CO. DUBLIN.	MEDICAL CONSULTANT.	€29,274.15	€13,712.51	€8,782.25	€51,768.91	Revenue Audit Case. Under-declaration of Income Tax.	
COYLE, JAMES	12 RAMLEH PARK, MILLTOWN,	DUBLIN 6.	ACCOUNTANT.	€48,016.37	€13,691.29	€14,404.91	€76,112.57	Revenue Audit Case. Under-declaration of Income Tax.	
CROWLEY, GERARD	6 RIVERWOOD PLACE, CARPENTERSTOWN, CASTLEKNOCK,	DUBLIN 15.	DRAIN CLEANING SERVICE PROVIDER.	€25,328.00	€8,052.00	€7,598.00	€40,978.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
DOHERTY, JOHN	CARRICK, BALLINLOUGH,	CO. ROSCOMMON.	COMPANY DIRECTOR.	€46,927.00	€21,209.23	€46,927.00	€115,063.23	Revenue Audit Case. Under-declaration of VAT.	€115,063.23
DONAL BUDDS DESIGN LIMITED (NOW IN LIQUIDATION)	46 SAINT MARY'S ROAD, MIDDLETON,	CO. CORK.	ARCHITECTURAL AND ENGINEERING CONSULTANT.	€22,371.60	€8,206.97	€6,685.55	€37,264.12	Revenue Audit Case. Under-declaration of VAT, Corporation Tax and PAYE/PRSI/USC.	€35,284.12
DUBLIN KEG DISTRIBUTORS LIMITED	BELGARD ROAD, TALLAGHT,	DUBLIN 24.	ALCOHOLIC BEVERAGES DISTRIBUTOR.	€256,360.00	€48,545.00	€76,908.00	€381,813.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	

EARLE, JAMES	NEWTOWN, RATHANGAN,	CO. KILDARE.	COMPANY DIRECTOR.	€48,746.00	€8,953.20	€14,623.80	€72,323.00	Revenue Audit Case. Under-declaration of Capital Gains Tax.	
FIRST CHOICE FINANCIAL SERVICES DESIGNATED ACTIVITY COMPANY	12TH FLOOR RIVERPOINT, LOWER MALLOW STREET,	CO. LIMERICK.	FINANCIAL SERVICES PROVIDER.	€43,763.00	€12,686.00	€13,129.00	€69,578.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC .	
FLEMING, MURT	BALLINAGRAN UPPER, GOREY,	CO. WEXFORD.	CAR DEALER.	€42,185.21	€12,134.46	€12,655.56	€66,975.23	Revenue Audit Case. Under-declaration of VAT and Income Tax.	€59,856.41
HAMILL, JOHN	CLONGOWNEY, MULLINGAR,	CO. WESTMEATH.	COMPANY DIRECTOR.	€16,252.00	€11,838.00	€7,884.00	€35,974.00	Revenue Audit Case. Under-declaration of Income Tax.	€30,614.50
HIGGINBOTHAM, CHRISTOPHER	NEWTOWN, NURNEY,	CO. KILDARE.	JCB DRIVER/HAULIER.	€21,798.70	€7,970.15	€21,798.70	€51,567.55	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
HYLAND, PATRICK D.	21/23 CITY QUAY,	DUBLIN 2.	RETAILER/RESTAURATEUR T/A THE PIG & HEIFER.	€51,328.00	€8,549.49	€15,398.40	€75,275.89	Revenue Audit Case. Under-declaration of VAT.	
INDEPENDENT IRISH HEALTH FOODS LIMITED	UNIT 12, BALLYVOURNEY INDUSTRIAL ESTATE, BALLYVOURNEY,	CO. CORK.	FOOD WHOLESALER.	€525,246.17	€193,359.40	€127,487.32	€846,092.89	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
INDUSTRIAL CONSULTANTS (INTERNATIONAL) LIMITED	16 STEPHEN'S LANE, OFF MOUNT STREET UPPER,	DUBLIN 2.	ENGINEERING CONSULTANT.	€55,158.84	€8,197.18	€16,547.65	€79,903.67	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
KENNY, PATRICK	ROSSMINOGUE, CRAANFORD, GOREY,	CO. WEXFORD.	COMMISSION AGENT.	€35,062.90	€6,480.88	€26,297.17	€67,840.95	Revenue Audit Case. Under-declaration of Income Tax.	
KEOGH, JOSEPH	THE OLDE ORCHARD, KILLOUGHTEEN, NEWCASTLEWEST,	CO. LIMERICK.	PLANT HIRE OPERATOR.	€21,490.51	€15,849.37	€8,596.20	€45,936.08	Revenue Audit Case. Under-declaration of VAT and Income Tax and non-declaration of PAYE/PRSI/USC.	€17,992.91
KHAN, ASADULLAH	APARTMENT 20, BLOCK B, STRADBROOK, STRADBALLY RD, PORTLAOISE,	CO. LAOIS.	MEDICAL CONSULTANT.	€49,990.74	€14,378.52	€37,493.06	€101,862.32	Revenue Investigation Case. Under-declaration of Income Tax.	
LAHINCH THE 19TH BAR LIMITED (NOW IN LIQUIDATION)	MAIN STREET, LAHINCH,	CO. CLARE.	PUBLICAN.	€44,546.00	€11,678.00	€13,364.00	€69,588.00	Revenue Audit Case. Under-declaration of VAT and Corporation Tax.	€69,588.00
LEE, LIAM	KILMURRAY, BALTINGLASS,	CO. WICKLOW.	ELECTRICIAN.	€55,572.47	€8,187.00	€15,156.13	€78,915.60	Revenue Audit Case. Under-declaration of Income Tax.	
LI, GUO-HUI (TIM)	26 BLACKDITCH ROAD, BALLYFERMOT,	DUBLIN 10.	MASSAGE THERAPIST.	€28,048.00	€12,628.00	€8,414.00	€49,090.00	Revenue Investigation Case. Under-declaration of Income Tax.	
M.E. POWELL LIMITED	KILRONAN, ARAN ISLANDS,	CO. GALWAY.	GROCER.	€84,947.00	€42,938.00	€46,282.00	€174,167.00	Revenue Audit Case. Under-declaration of VAT and PAYE/PRSI/USC.	
MAGEE, BRIAN	SHEHEREE, MILL ROAD, KILLARNEY,	CO. KERRY.	FAIRGROUND OPERATOR/COMPANY DIRECTOR.	€39,637.00	€16,456.00	€11,891.00	€67,984.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
MCGRATH, MICHAEL	20 CLYBAUN HEIGHTS, KNOCKNACARRA,	CO. GALWAY.	B&B AND HOSTEL OPERATOR/LANDLORD.	€466,630.53	€123,678.32	€117,654.25	€707,963.10	Revenue Audit Case. Under-declaration of Income Tax, VAT and PAYE/PRSI/USC.	

MILL HOUSE PROPERTIES LIMITED	LEVITSTOWN, ATHY,	CO. KILDARE.	REAL ESTATE AGENT/AMUSEMENT MACHINES SUPPLIER.	€43,724.00	€32,936.38	€13,117.20	€89,777.58	Revenue Audit Case. Under-declaration of VAT.	€89,777.58
MIMAR LIMITED (NOW IN LIQUIDATION)	GLEBE STREET, BALLINROBE,	CO. MAYO.	LEGAL AND SECRETARIAL SERVICE PROVIDER.	€36,923.00	€10,211.00	€11,013.00	€58,147.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
MK AUTOS LIMITED	COLLEGE HOUSE, 71/73 ROCK RD, BLACKROCK,	CO. DUBLIN.	MOTOR VEHICLE DEALER.	€22,852.00	€7,976.77	€6,855.00	€37,683.77	Revenue Audit Case. Under-declaration of VAT and PAYE/PRSI/USC.	
MOONEY, PATRICK	CREG NA BAA, ROCKY VALLEY DRIVE, KILMACANOOGUE,	CO. WICKLOW.	SHIPPING CONSULTANT.	€124,376.96	€37,000.85	€33,995.00	€195,372.81	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
MOORE, JOHN	ARDVARRAGH, CLYDUFF, RHODE,	CO. OFFALY.	FARMER/VETERINARIAN.	€32,552.00	€7,763.00	€9,765.00	€50,080.00	Revenue Audit Case. Under-declaration of Income Tax.	
MULCAHY, FRANK	THE GRANGE, BALLYRAGGET,	CO. KILKENNY.	RETIRED COMPANY DIRECTOR/LANDLORD.	€77,903.21	€31,621.05	€15,580.64	€125,104.90	Revenue Audit Case. Under-declaration of Income Tax.	€53,824.43
MUNSTER VEHICLE SALES LIMITED	NORTH POINT HOUSE, NORTH POINT BUSINESS PARK, NEW MALLOW ROAD,	CO. CORK.	COMMERCIAL VEHICLE DEALER.	€103,593.00	€19,233.38	€31,077.90	€153,904.28	Revenue Investigation Case. Under-declaration of VAT.	
MURRAY, LAURENCE	1 THE ROOKERY, KNOCKLYON,	DUBLIN 16.	TYRE SALES AGENT/COMPANY DIRECTOR.	€32,127.00	€24,815.00	€9,638.00	€66,580.00	Revenue Audit Case. Under-declaration of Income Tax.	
O'BRIEN ENERGY LIMITED	WHITESTOWN ROAD, TALLAGHT BUSINESS PARK,	DUBLIN 24.	WOOD BURNING PLANT MANUFACTURER.	€44,885.00	€12,205.00	€13,465.00	€70,555.00	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	€26,980.00
O'BRIEN, MICHAEL	56 MONALEEN PARK, CASTLETROY,	CO. LIMERICK.	BUILDER.	€60,980.00	€38,110.00	€12,328.00	€111,418.00	Revenue Audit Case. Under-declaration of VAT and Income Tax.	
O'CONNOR, JEREMIAH	KILAVOY, BANTEER,	CO. CORK.	COAL AND TYRE RETAILER/FARMER.	€178,437.00	€127,520.00	€53,531.00	€359,488.00	Revenue Audit Case. Under-declaration of VAT.	
O'DONOVAN, MICHAEL	HAZELDENE, 115 KIMMAGE RD WEST, TERENURE,	DUBLIN 12.	PAYE EMPLOYEE	€28,233.00	€7,760.00	€8,372.00	€44,365.00	Revenue Enquiry Case. Under-declaration of Income Tax and Capital Gains Tax.	
ONE PLUS ONE CHINESE RESTAURANT & TAKEAWAY LIMITED	48 THE QUAY, NEW ROSS,	CO. WEXFORD.	RESTAURATEUR AND FAST FOOD PROVIDER T/A JADE GARDEN.	€65,603.00	€14,501.00	€49,202.00	€129,306.00	Revenue Investigation Case. Under-declaration of PAYE/PRSI/USC and VAT.	
PHILIPE TILING CONTRACTORS LIMITED	LIOSBAN INDUSTRIAL ESTATE, TUAM ROAD,	CO. GALWAY.	TILING CONTRACTOR.	€95,852.76	€25,655.27	€26,910.24	€148,418.27	Revenue Audit Case. Under-declaration of Corporation Tax, VAT and PAYE/PRSI/USC.	
PHIPPS, KIERAN	THE ROW, CAHORE, BALLYGARRETT, GOREY,	CO. WEXFORD.	FOOTWEAR AGENT.	€28,593.07	€4,862.93	€8,577.92	€42,033.92	Revenue Audit Case. Under-declaration of Income Tax.	
R & J HAY LIMITED	ST JOHNSTON,	CO. DONEGAL.	MUSICAL INSTRUMENTS MANUFACTURER.	€92,393.00	€14,712.00	€27,718.00	€134,823.00	Revenue Audit Case. Non-declaration of PAYE/PRSI/USC.	
RACKLEY, BRENDAN	7 BALLINTYRE DOWNS, BALLINTEER AVENUE, BALLINTEER,	DUBLIN 16.	PAYE EMPLOYEE.	€80,395.00	€37,012.00	€24,104.00	€141,511.00	Revenue Enquiry Case. Non-declaration of Income Tax and Capital Gains Tax.	
ROSCOMMON COUNTY COUNCIL	ÁRAS AN CHONTAE, ROSCOMMON,	CO. ROSCOMMON.	LOCAL AUTHORITY.	€342,483.55	€13,189.23	€101,111.39	€456,784.17	Revenue Audit Case. Under-declaration of VAT.	
ROWAN, FRANCES	33 BRIDGEFIELD MANOR, ATHY,	CO. KILDARE.	LANDLORD.	€292,886.00	€130,602.00	€199,695.00	€623,183.00	Revenue Audit Case. Under-declaration of Capital Gains Tax.	€563,183.00
RYAN, GARY	1 CHURCH VIEW, SIXMILEBRIDGE,	CO. CLARE.	COURIER/TYRE RETAILER.	€59,597.28	€18,216.95	€17,879.18	€95,693.41	Revenue Audit Case. Under-declaration of VAT and Income Tax.	€95,693.41

SHAUN GALLAGHER MOTORSPORT LIMITED	DRUMANY LODGE, DRUMANY, LETTERKENNY,	CO. DONEGAL.	DRIVING INSTRUCTOR.	€106,225.46	€6,943.08	€31,593.42	€144,761.96	Revenue Audit Case. Under-declaration of VAT and Corporation Tax.	
SMYTH, CHRISTOPHER	19 BURDEN CLOSE, SWINDON, SN3 4HE,	UNITED KINGDOM.	PAYE EMPLOYEE.	€41,195.00	€11,054.00	€21,495.00	€73,744.00	Revenue Enquiry Case. Under-declaration of Income Tax and Capital Gains Tax.	
SMYTH, KENNETH	607 RIVER FOREST, LEIXLIP,	CO. KILDARE.	HAULIER.	€26,512.00	€8,753.46	€7,953.60	€43,219.06	Revenue Audit Case. Under-declaration of VAT. The penalty element of this settlement has also been determined by the Court.	€43,219.06
STONE, DAVID	ASHTON POUND, RIVER ROAD, CASTLEKNOCK,	DUBLIN 15.	DOG POUND OPERATOR T/A ASHTON POUND & WARDEN SERVICE.	€58,290.75	€8,118.96	€17,487.23	€83,896.94	Revenue Audit Case. Under-declaration of Income Tax.	
THE EMERALD FORESTRY COMPANY LIMITED (NOW IN LIQUIDATION)	WHITE BIRCH, NEWTOWN ROAD,	CO. WEXFORD.	FORESTRY SERVICES PROVIDER.	€90,747.84	€34,243.97	€27,225.28	€152,217.09	Revenue Audit Case. Under-declaration of Corporation Tax, VAT and PAYE/PRSI/USC.	€152,217.09
THOMPSON, EMMET	PIPERS GLEN, CARNE,	CO. WEXFORD.	EMBROIDERED CLOTHING RETAILER T/A BLAZING LOGOS.	€26,200.14	€8,288.74	€26,200.14	€60,689.02	Revenue Investigation Case. Under-declaration of Income Tax.	€60,689.02
VERDON, DECLAN	6B PINEVIEW INDUSTRIAL ESTATE, FIRHOUSE ROAD, KNOCKLYON,	DUBLIN 16.	HAIR CARE PRODUCT WHOLESALER T/A D V SALES.	€52,373.00	€37,134.00	€15,711.00	€105,218.00	Revenue Audit Case. Under-declaration of VAT.	
VEREKER, MICHAEL	GORTEEN, SLIEVERUE,	CO. KILKENNY.	FARMER.	€90,437.00	€93,523.00	€56,018.00	€239,978.00	Revenue Investigation Case. Under-declaration of Income Tax.	
WALSH, VINCENT	73 BALALLY PARK, DUNDRUM,	DUBLIN 16.	MAINTENANCE CONTRACTOR.	€64,946.00	€22,461.00	€19,038.00	€106,445.00	Revenue Enquiry Case. Under-declaration of Income Tax and Capital Gains Tax.	
WEIGHBRIDGE INN LIMITED	MARKET SQUARE, PORTARLINGTON,	CO. LAOIS.	PUBLICAN.	€282,572.02	€106,138.48	€84,771.60	€473,482.10	Revenue Audit Case. Under-declaration of Corporation Tax, VAT and PAYE/PRSI/USC.	
WESTENRA ARMS HOTEL LIMITED	THE DIAMOND, MONAGHAN,	CO. MONAGHAN.	HOTELIER/ RESTAURATEUR.	€1,308,847.00	€293,870.66	€981,635.25	€2,584,352.91	Revenue Investigation Case. Under-declaration of PAYE/PRSI/USC and VAT.	
WILLIAM GAYNOR & SONS LIMITED	WYGRAM, WEXFORD,	CO. WEXFORD.	PUBLICAN.	€31,508.31	€5,417.97	€9,452.49	€46,378.77	Revenue Audit Case. Under-declaration of VAT.	
YU, JINCHANG	5 THE GROVE, OAKLAND, NEW ROSS,	CO. WEXFORD.	RESTAURATEUR.	€39,736.00	€10,169.84	€29,802.00	€79,707.84	Revenue Investigation Case. Under-declaration of Income Tax.	